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March 7, 2007

**VIA ELECTRONIC FILING
AND FIRST CLASS MAIL**

Hon. Dennis M. Cavanaugh, U.S.D.J.
United States District Court
50 Walnut Street
Newark, New Jersey 07102

Re: Merrill Lynch v. Kupperman, et al.
Civil Action No. 06-4802 (DMC)

Dear Judge Cavanaugh:

We represent defendant E. Ross Browne. Attached hereto is the Supplemental Certification of Mark A. Roney, Esq. which corrects and explains certain statements in the Certification we submitted on behalf of Mr. Browne on March 5, 2007 and withdraws the related argument made in the letter brief accompanying that Certification. We apologize for this inadvertent error and any inconvenience to the Court or the parties.

Respectfully submitted,


VINCENT F. PAPALIA

SAIBER SCHLESINGER SATZ & GOLDSTEIN, LLC

Hon. Dennis M. Cavanaugh, U.S.D.J.

March 7, 2007

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